



Michigan *Office of the Auditor General* **REPORT SUMMARY**

Performance Audit

State Universities' Reporting of Selected Higher Education Institutional Data Inventory (HEIDI) Data

Report Number:
331-0300-07

Released:
May 2008

The 15 State universities are required to report HEIDI data to the Legislature on a fiscal year basis. Instructions for reporting the data are included in the boilerplate of the annual appropriations act for higher education and in the Office of the State Budget's HEIDI User Manual. Examples of information reported in HEIDI include enrollment data, faculty and staff status and compensation, revenues, expenditures, scholarships and grants, tuition and fees, and student population profiles.

Audit Objective:

To assess whether the State universities reported selected HEIDI data in accordance with requirements prescribed by law.

Audit Conclusion:

Our assessment disclosed that the State universities generally reported selected HEIDI data as required. We noted one material condition (Finding 1) and two reportable conditions (Findings 2 and 3).

Material Condition:

Central Michigan University included ineligible student credit hours for distance learning courses in its report to the Department of Management and Budget. (Finding 1).

Reportable Conditions:

Wayne State University submitted its HEIDI data three months late. Also, the Department of Management and Budget did not initiate enforcement actions against Wayne State University for its late submission of HEIDI data. (Finding 2)

The Department of Management and Budget's HEIDI reporting methodology reported student credit hours for Michigan's 15 public universities based on a specific date rather than on completed student credit hours (Finding 3).

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Agency Response:

Our audit report includes 3 findings and 4 corresponding recommendations. Central Michigan University disagrees with the recommendation directed to it. Wayne State University did not respond regarding the recommendation directed to it. The Department of Management and Budget agrees with the two recommendations directed to it.

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A copy of the full report can be
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